

By: Senator(s) Norwood, Simmons (13th),
Simmons (12th)

To: Finance

SENATE BILL NO. 2778

1 AN ACT TO AMEND SECTION 43-15-17, MISSISSIPPI CODE OF 1972,
2 TO AUTHORIZE THE DEPARTMENT OF HUMAN SERVICES TO PROVIDE PAYMENTS
3 TO A QUALIFYING GRANDPARENT WHO HAS ASSUMED THE PRIMARY CARE OF
4 HIS OR HER GRANDCHILD; TO CREATE NEW SECTION 27-7-22.51,
5 MISSISSIPPI CODE OF 1972, TO CREATE A TAX CREDIT TO BE CLAIMED FOR
6 QUALIFIED EXPENSES PAID OR INCURRED FOR EACH GRANDCHILD LEGALLY
7 CARED FOR OR PROVIDED FOR BY A TAXPAYER UNDER THE LAWS OF THIS
8 STATE DURING CALENDAR YEAR 2025 OR DURING ANY CALENDAR YEAR
9 THEREAFTER; AND FOR RELATED PURPOSES.

10 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

11 **SECTION 1.** Section 43-15-17, Mississippi Code of 1972, is
12 amended as follows:

13 43-15-17. (1) The Department of Child Protection Services
14 is authorized to make such payments as may be appropriate for
15 supportive services to facilitate either the return of children to
16 their natural parents or their adoption, depending upon and
17 contingent upon the availability of the Department of Child
18 Protection Services securing or having sufficient funds to render
19 this supportive service. Upon court order, the parent(s) shall be
20 responsible for reimbursing the department for any foster care or
21 kinship care payments made on behalf of his or her child, based



22 upon financial ability to pay, until such time as there is a
23 termination of parental rights regarding the child, or the child
24 is adopted.

25 (2) For those children placed in foster care by the state or
26 county departments of human services, the department shall make
27 monthly payments for the support of these children's room and
28 board, clothing, allowance and personal needs. From and after
29 July 1, 1998, and subject to the availability of funds
30 specifically appropriated therefor, the Department of Child
31 Protection Services' foster care and therapeutic care monthly
32 payment schedule in effect before that date shall be increased by
33 One Hundred Dollars (\$100.00) per month, with that minimum payment
34 not to preclude the department from increasing payments in later
35 years as funds become available. From and after July 1, 1998, in
36 order for foster parents to receive the monthly payments
37 authorized under this subsection (2), the Department of Child
38 Protection Services shall require foster care placements to be
39 licensed as foster care homes and shall require prospective foster
40 parents to satisfactorily complete an appropriate training program
41 that emphasizes the goal of the foster care program to provide
42 stable foster placement until a permanency outcome is achieved.

43 (3) For a child placed in the care of the child's relative
44 within the third degree by the state or county departments of
45 human services, unless a child is placed in the care of a relative
46 who is exempt from foster care training requirements, the



department shall make monthly payments to defray the relative's expense of furnishing room and board. The department's relative care payment shall be in an amount up to one hundred percent (100%) of the amount of the foster care board payment. The department may continue to make those payments to the relative after the department relinquishes legal custody of the child to the relative if the relative has complied with foster care training requirements. Any such payments for relative care shall be subject to specific appropriation therefor by the Legislature.

(4) Upon approval of an application made in writing, the department shall make monthly payments to defray the expenses of a grandparent who has assumed the primary care of his or her grandchild. The department's payment under this section shall be in an amount up to one hundred percent (100%) of the amount of the foster care board payment. The department shall make the payments authorized under this subsection to the grandparent without the grandparent having to establish legal custody and without the department formally placing the child with the grandparent if the grandparent has complied with training requirements as required by the department. Any such payments for care under this subsection shall be subject to specific appropriation therefor by the Legislature.

SECTION 2. The following shall be codified as Section 27-7-22.51, Mississippi Code of 1972:



71 27-7-22.51. There shall be allowed as a credit against the
72 tax imposed by this chapter the amount of qualified expenses paid
73 or incurred, not to exceed Two Thousand Five Hundred Dollars
74 (\$2,500.00), for each grandchild legally cared for or provided for
75 by a taxpayer under the laws of this state during calendar year
76 2025 or during any calendar year thereafter. The tax credit under
77 this section may be claimed for the taxable year in which the
78 expenses were incurred under the laws of this state. Any tax
79 credit claimed under this section but not used in any taxable year
80 may be carried forward for the three (3) succeeding tax years. A
81 tax credit is allowed under this section for any child for which
82 an exemption is claimed during the same taxable year under Section
83 27-7-21(e). The department shall promulgate rules to define the
84 term "qualified expenses" under this section.

85 **SECTION 3.** This act shall take effect and be in force from
86 and after July 1, 2025.

